

**PETITION FOR REVIEW OF PROPOSED CORRECTION  
REAL PROPERTY**

Pursuant to A.R.S. § 42-16252

FOR OFFICIAL USE ONLY

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).  
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- Complete items 1 through 8 as applicable. Complete the form online or print and complete manually. Sign the petition form.
- File this petition (mail or hand deliver) within 30 DAYS after the notice of decision is mailed by the Tax Officer to either the County or State Board of Equalization.
- Include a copy of the original notice (DOR 82179A) and any attachments with this petition.
- Include a current Agency Authorization form (DOR 82130AA) with this petition if the agent did not represent the taxpayer at the Assessor level of appeal.
- A petition is considered to be filed either when actually received by the Board or as of the date of the United States Postal Service Postmark.

1. COUNTY: \_\_\_\_\_

PARCEL ID: \_\_\_\_\_

☐ IF CHECKED, THIS CORRECTION INCLUDES OTHER PARCELS. SEE ATTACHED MULTIPLE PARCEL FORM (DOR 82179AA).

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION \_\_\_\_\_

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

4. MAIL DECISION TO:

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

5. COMPLETED BY: (Owner, Agent, or Attorney) \_\_\_\_\_

NAME/COMPANY NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_

**AGENTS ONLY:** State Board of Appraisal Number \_\_\_\_\_ SBOE Number \_\_\_\_\_ (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

THIS PETITION IS BASED ON THE FOLLOWING METHOD(S) OF VALUATION: ☐ MARKET ☐ COST ☐ INCOME ☐ OTHER

7. **TAX OFFICER'S PROPOSED CORRECTION**

**TAXPAYER'S OPINION OF VALUE**

TAX OFFICER'S PROPOSED CORRECTION			TAXPAYER'S OPINION OF VALUE		
TAX YEAR Current Year	LEGAL CLASS _____	LAND _____	LEGAL CLASS _____	LAND _____	
	FCV ASSMT RATIO _____	IMPS _____		IMPS _____	
	LPV ASSMT RATIO _____	FCV _____		FCV _____	
		LPV _____		LPV _____	
TAX YEAR One Year Prior	LEGAL CLASS _____	LAND _____	LEGAL CLASS _____	LAND _____	
	FCV ASSMT RATIO _____	IMPS _____		IMPS _____	
	LPV ASSMT RATIO _____	FCV _____		FCV _____	
		LPV _____		LPV _____	
TAX YEAR Two Years Prior	LEGAL CLASS _____	LAND _____	LEGAL CLASS _____	LAND _____	
	FCV ASSMT RATIO _____	IMPS _____		IMPS _____	
	LPV ASSMT RATIO _____	FCV _____		FCV _____	
		LPV _____		LPV _____	
TAX YEAR Three Years Prior	LEGAL CLASS _____	LAND _____	LEGAL CLASS _____	LAND _____	
	FCV ASSMT RATIO _____	IMPS _____		IMPS _____	
	LPV ASSMT RATIO _____	FCV _____		FCV _____	
		LPV _____		LPV _____	

8. I hereby request that the proposed correction described above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

**IN PIMA AND MARICOPA COUNTIES ONLY:**

If you want this appeal to be heard on the record check here ☐ and submit any additional written or typed information with this form. This means that neither you nor the Tax Officer will appear in person before the State Board of Equalization to offer oral testimony.

X

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE \_\_\_\_\_

DATE \_\_\_\_\_